



12 May, 2008

To Whom it May Concern:

This letter attests to the fact that Comcare Health Incorporated has retained Andrew Welch of Intellact as an independent management consultant on several occasions between 2003 and 2008.

Mr. Welch's expertise is primarily in the IT strategic planning area, especially for environments using the unique and relatively rare MultiValue database model, such as we maintain at Comcare Health.

In the past five years, we have sporadically retained Andrew Welch on contract to achieve a variety of outcomes, including:

- Providing consultative guidance on development strategies to access information in non-mainstream database structures;
- Reviewing processes for gathering Request-for-Proposal (RFP) information for our Community Care Access Centre clients;
- Reviewing and making recommendations on IT strategic plans for our corporation;
- Advising in negotiations with Campana, our mission-critical system suppliers.

Comcare Health has regularly sought Mr. Welch's opinion on IT matters, and over the years he has attended a number of meetings with our senior management team at the request of our CEO, Peter Tanaka.

I have personally valued Andrew's mature knowledge of both the healthcare and IT industries, and will continue to seek his management consulting services in the future.

Sincerely,

A handwritten signature in black ink, appearing to read 'Norm Schein', is written over a light blue horizontal line.

Norm Schein
CIO, Comcare Health